

From the suppression of a free press in Hong Kong to the mass internment and torture of the Uighurs, the record of human rights abuses carried out by CCP is as horrific as it is long.

We must hold the Chinese Communist Party accountable. As a member of the Congressional-Executive Commission on China, I am committed to working with my colleagues to hold China responsible for their abuse.

Madam Speaker, I stand with those fighting for freedom and democracy.

#### HONORING THE LIFE OF OFFICER THOMAS SAWYER

(Mr. MRVAN asked and was given permission to address the House for 1 minute.)

Mr. MRVAN. Madam Speaker, I rise today to honor Officer Thomas Sawyer of the Hammond Police Department, who heartbreakingly passed away earlier this month after a 5-week battle with COVID-19.

Officer Sawyer's life's work was one of public service. After serving as a member of the United States Air Force during tours in Iraq and Afghanistan, he went on to serve another 23 years with the Hammond Police Department.

The first responders of northwest Indiana and across our Nation run toward danger at a moment's notice in our times of greatest need, and our communities will forever be grateful for the selfless service of Officer Sawyer.

As Officer Sawyer contracted this disease in the line of duty, let us continue to recognize its ever-present danger and how we must take action to keep ourselves and our neighbors safe.

My thoughts and prayers continue to be with his wife, Mary, and all of his family and friends during this difficult time.

#### APPOINTMENT OF MEMBERS TO THE COMMISSION ON SECURITY AND COOPERATION IN EUROPE

The SPEAKER pro tempore. The Chair announces the Speaker's appointment, pursuant to 22 U.S.C. 3003, and the order of the House of January 4, 2021, of the following Members on the part of the House to the Commission on Security and Cooperation in Europe:

Mr. COHEN, Tennessee, Co-Chair  
Ms. MOORE, Wisconsin  
Mr. CLEAVER, Missouri  
Mr. VEASEY, Texas  
Mr. GALLEG0, Arizona  
Mr. WILSON, South Carolina  
Mr. ADERHOLT, Alabama  
Mr. HUDSON, North Carolina  
Mr. FITZPATRICK, Pennsylvania

#### REPEAL UNJUST SALT CAP AND RESTORE FULL DEDUCTION

The SPEAKER pro tempore. Under the Speaker's announced policy of January 4, 2021, the gentleman from New York (Mr. SUOZZI) is recognized for 60 minutes as the designee of the majority leader.

#### GENERAL LEAVE

Mr. SUOZZI. Madam Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks and include extraneous material on the subject of my Special Order.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from New York?

There was no objection.

Mr. SUOZZI. Madam Speaker, tonight, over the next hour, I, along with my colleagues from both sides of the aisle, will rise to advocate for the repeal of the unjust and unfair SALT cap and the full restoration of the SALT deduction. There are five basic arguments that I, along with my colleagues, will flesh out over the next hour.

One, the SALT cap was specifically and unjustly targeted against the residents of New York, New Jersey, California, Connecticut, Illinois, Massachusetts, Maryland, Minnesota, Michigan, Oregon, Pennsylvania, Virginia, Rhode Island, Hawaii, and other congressional districts with high local and State taxes.

Two, middle-class families, which in these States can earn between \$100,000 and \$200,000 per year, are disproportionately impacted in a negative way.

Three, these same middle-class families, as well as wealthy families, are incentivized by the loss of the SALT deduction to leave States with high State and local taxes, thereby leaving a gaping hole in the revenues that are used by these same States to fund their programs. When wealthy individuals and families leave our States because they have been incentivized to leave because of the loss of the SALT deduction, it is middle-class and low-income people who are left behind to hold the bag. Because of the gap in revenues, they will either face higher taxes, which is unacceptable and unsustainable, or reduced services, which is unlikely.

Four, the SALT cap is anti-union because one of the main reasons that taxes are higher in SALT States is because we pay our teachers and our public safety and our civil servants significantly higher wages than our low-tax competitor States.

Five, many States with high State and local taxes that have been negatively affected by the SALT cap are net donors to the Federal Government. That is, these States contribute more to the Federal Government in income taxes than they receive in Federal programs and contracts. They are donor States.

Why are the taxes higher in New York, California, and other SALT States? Why are the taxes lower in Florida, Texas, and other low-tax States?

The reason for our higher taxes is because we insure our children. New York State and California have some of the lowest rates of uninsured children in the Nation, while Texas and Florida

have some of the highest rates of uninsured children in our country. We adopted the Affordable Care Act; they refused to.

Our States have the highest rates of union employees. Our low-tax competitors don't like unions. In fact, they actively oppose them. They have right-to-work laws. They don't pay their teachers well.

In States like New York, we have one of the greatest mass transit systems in the world that delivers the lowest carbon footprint per capita of any city in the world. In California, they have been implementing policies to address climate change for decades. Yet, in low-tax States, they have no mass transit to speak of, and they are still debating whether climate change is a hoax.

Secretary Yellen has said that we need to stop the international race to the bottom by creating a global minimum corporate tax. Well, we need to discourage a race to the bottom right here in the United States of America.

It is cheaper not to insure your children. It is cheaper to use nonunion labor. It is cheaper to have lax environmental regulations, unregulated utilities that shut down in cold weather, or septic tanks instead of sewers that cause red tide in your waterways.

Each State, each city, each laboratory of democracy has decided how they want to govern, what services they want to provide, and how much in taxes they will collect. By removing the SALT deduction, the first deduction in the Federal income tax code, a deduction that has been in place for over 100 years, by capping this deduction, we are crippling the very States, cities, and local municipalities that are the economic engines of our Nation.

By capping the SALT deduction, the long arm of the Federal Government is reaching into our States and local governments to try to determine what programs they should provide, how much they should collect in taxes. They are breaching the covenant of federalism that has been in place for over 100 years.

That is why, tomorrow, will be holding a press conference with the U.S. Conference of Mayors, the National League of Cities, and the National Association of Counties to showcase how the SALT cap is devastating our local governments.

Last week, we held a press conference with unions to show how they are negatively impacted by the SALT cap.

That is why, tonight, so many of my colleagues are here to join me in our call to repeal the unfair and the unjust SALT cap.

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Now, I yield to my friend from California (Mrs. KIM), who has taken a leadership role from the other side of the aisle to talk to us about SALT.